



U.S. Department of the Interior
Office of Inspector General

AUDIT REPORT

**AMERICAN SAMOA LEGISLATURE,
AMERICAN SAMOA GOVERNMENT**

**REPORT NO. 96-I-533
MARCH 1996**



United States Department of the Interior

OFFICE OF THE INSPECTOR GENERAL
Washington, D.C. 20240

MAR 28 1996

MEMORANDUM

TO: The Secretary

FROM: Wilma A. Lewis *W. Lewis*
Inspector General

SUBJECT SUMMARY: Final Audit Report for Your Information - "American Samoa Legislature, American Samoa Government"
(No. 96-I-533)

Attached for your information is a copy of the subject final audit report.

We concluded that the Legislature of American Samoa did not: (1) limit expenditures to amounts appropriated; (2) prevent the employment of an excess number of temporary Legislative personnel; (3) adequately account for employee time and attendance; (4) ensure competitive procurement of and adequate accounting for goods and services; and (5) adequately control travel authorizations and expenditures. As a result, for fiscal years 1992 through 1994, Legislative expenditures exceeded authorized appropriations by a total of \$461,737, and personnel expenditures totaling \$918,759 were either improper, unnecessary, or not supported. In addition, there was no assurance that full value was received for \$239,865 of purchased goods and services; \$145,829 of nonexpendable property could not be accounted for; and there was no assurance that authorized travel expenditures of \$219,600 and \$213,525 were proper and necessary, respectively.

The President of the Senate and the Speaker of the House, Legislature of American Samoa, agreed with our recommendations to ensure that the Legislature authorizes expenditures within the amounts appropriated and to implement accounting, procurement and travel procedures.

If you have any questions concerning this matter, please contact me at (202) 208-5745.

Attachment



United States Department of the Interior

OFFICE OF INSPECTOR GENERAL
Washington, D.C. 20240

MAR 22 1996

The Honorable LeTuli Toloa
President of the Senate
Legislature of American Samoa
P.O. Box 485
Pago Pago, American Samoa 96799

Dear President Toloa:

Subject: Final Audit Report on the American Samoa Legislature, American Samoa
Government (No. 96-I-533)

This final report presents the results of our review of encumbrances and expenditures incurred by the American Samoa Legislature for the period October 1, 1991, through December 31, 1994. The objective of our audit was to determine whether the Legislature expended funds in accordance with applicable laws and regulations.

Our audit disclosed that the Legislature of American Samoa: (1) routinely incurred expenditures in excess of the amounts appropriated for its annual operating budgets; (2) employed temporary personnel for terms in excess of those authorized by law; (3) employed personnel in excess of work load needs; and (4) did not adequately control or account for the time and attendance of Legislative employees. In addition, the Legislature did not ensure that: (1) goods and services were procured competitively; (2) nonexpendable property was adequately accounted for and controlled; (3) documentation was submitted to support travel expenditures; and (4) the need for travel was adequately justified.

These conditions occurred because the Legislature: (1) authorized expenditures despite the lack of available funds; (2) did not have adequate procedures to ensure that Legislative officials were provided with current and accurate expenditure status reports; and (3) did not have personnel procedures to ensure that (a) employment of temporary personnel was limited to the maximum term, (b) new positions were created only after determinations of need were prepared, and (c) employees prepared and submitted accurate time and attendance records. Further, the Legislature did not have written procedures and had not adequately complied with requirements for either the procurement of or the accounting for nonexpendable property. Finally, the Legislature did not have adequate written procedures to ensure that all travelers submitted the required documentation and that the need for all travel was adequately justified.

As a result, for fiscal years 1992 through 1994, Legislative expenditures exceeded authorized appropriations by a total of \$461,737, and personnel expenditures totaling \$918,759 were either improper, unnecessary, or not supported. In addition, there was no assurance that full value was received for \$239,865 of purchased goods and services; \$145,829 of nonexpendable property could not be accounted for; and there was no assurance that authorized travel expenditures of \$219,600 and \$213,525 were proper and necessary, respectively.

To correct the conditions noted, we recommended that the Legislature of American Samoa issue written policies and amend current procedures to ensure that the Legislative Finance Office: (1) reviews and approves the availability of appropriated funds for every Legislative expenditure; and (2) is the only Legislative department authorized to submit expenditure requests to the American Samoa Government's Treasurer for payment. In addition, the Legislature should: (1) release all temporary employees who were assigned to the Legislative Reference Bureau for over 1 year; (2) perform a personnel needs evaluation throughout the Reference Bureau and reduce the number of personnel to the level needed to meet the Legislature's needs; (3) develop and implement written policies and procedures to ensure that timekeepers and employees accurately record and account for hours and days worked; and (4) take appropriate disciplinary action against Legislative employees who do not comply with the established time and attendance policies, particularly with regard to the recording of hours worked.

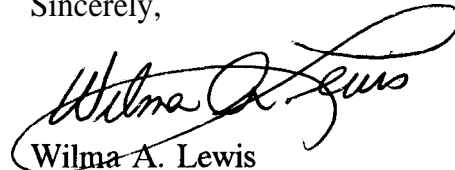
We also recommended that the Legislature develop and implement written procedures to ensure that: (1) all procurements are made in a competitive manner to the extent required by the applicable law, and that procurement actions are properly documented; (2) nonexpendable property is recorded in Legislative property records when received; (3) the Property Management Branch is immediately notified when nonexpendable property is received; (4) responsibility and accountability for all nonexpendable property are assigned to each legislator or employee using the property; (5) travelers file the required travel expense reports, including lodging receipts and trip accomplishment reports, no later than 30 days following completion of travel; and (6) the number of travelers for conferences and other fact-finding missions is justified.

Based on the January 9, 1996, joint response (Appendix 3) to the draft report from you and the Speaker of the House, Legislature of American Samoa, we consider the report's eight recommendations resolved but not implemented. Accordingly, all of the recommendations will be referred to the Assistant Secretary for Policy, Management and Budget for tracking of implementation, and no further response to this office is required (see Appendix 4).

The Inspector General Act, Public Law 95-452, Section 5(a)(3), as amended, requires semiannual reporting to the U.S. Congress on all audit reports issued, the monetary impact of audit findings (Appendix 1), actions taken to implement audit

recommendations, and identification of each significant recommendation on which corrective action has not been taken.

Sincerely,



Wilma A. Lewis
Inspector General



United States Department of the Interior

OFFICE OF THE INSPECTOR GENERAL
Washington, D.C. 20240

MAR 22 1996

The Honorable Talavou Ale
Speaker of the House
Legislature of American Samoa
P.O. Box 485
Pago Pago, American Samoa 96799

Dear Speaker Ale:

Subject: Final Audit Report on the American Samoa Legislature, American Samoa
Government (No. 96-I-533)

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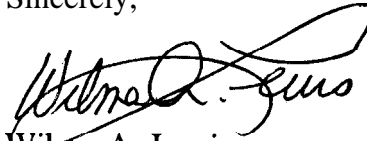
We also recommended that the Legislature develop and implement written procedures to ensure that: (1) all procurements are made in a competitive manner to the extent required by the applicable law, and that procurement actions are properly documented; (2) nonexpendable property is recorded in Legislative property records when received; (3) the Property Management Branch is immediately notified when nonexpendable property is received; (4) responsibility and accountability for all nonexpendable property are assigned to each legislator or employee using the property; (5) travelers file the required travel expense reports, including lodging receipts and trip accomplishment reports, no later than 30 days following completion of travel; and (6) the number of travelers for conferences and other fact-finding missions is justified.

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recommendations, and identification of each significant recommendation on which corrective action has not been taken.

Sincerely,

A handwritten signature in black ink, appearing to read "Wilma A. Lewis". The signature is fluid and cursive, with a large loop at the end.

Wilma A. Lewis
Inspector General

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INTRODUCTION

BACKGROUND

The Legislature of American Samoa was established by Article II, Section 1, of the revised Constitution of American Samoa as a bicameral body. It consists of an 18-member Senate with 4-year terms and a 21-member House of Representatives with 2-year terms. Senators are elected in accordance with Samoan custom by the council of the county they are to represent. Representatives are elected by secret ballot in the 17 designated representative districts (4 districts have 2 representatives each). Although the Legislature is exempt from portions of the American Samoa Code, the Legislature is subject to Code requirements for budget, procurement, and property management purposes and is subject to limited personnel requirements. In addition, the Executive Branch's Treasury Department maintains the Legislature's official accounting records and processes payments for all of the Legislature's payroll and vendor obligations. Although employees in three Legislative departments (the Senate, the House, and the Legislative Finance Office) are noncareer service employees and are exempt from the government's merit system, employees in the fourth Legislative department, the Legislative Reference Bureau, are required by law to be career service employees. Finally, Article II of the revised Constitution prohibits the Legislature from appropriating funds in excess of revenues and requires that any legislation to expend funds not previously budgeted include revenue measures to provide the funding.

The Legislature's annual operating budgets ranged from \$2.3 million in fiscal year 1986 to almost \$3 million in fiscal year 1994. From October 1, 1992, through December 31, 1994, the Legislature employed an average of 106 employees, excluding elected officials. Costs related to personal services of the Legislature ranged from \$1.5 million in fiscal year 1986 to \$2.6 million in fiscal year 1994.

Reports by the U.S. General Accounting Office and the American Samoa Government's independent public accountants have documented that the Government's financial position has been deteriorating since about 1988. The June 1994 Office of Inspector General report entitled "Estimated Financial Condition, American Samoa Government" (No. 94-1-651) found that the Government's General Fund (which provided funds for the Legislature's operations) had accumulated, as of March 31, 1993, a \$30.1 million cash deficit and a \$54 million unreserved fund deficit. According to the American Samoa Government's Treasurer, the Government's financial condition continued to deteriorate into fiscal year 1995.

A contributing factor to the ongoing financial crisis was the inability of the Government's automated financial management system (also used for the Legislature's accounting) to accurately and timely report on the Government's

financial and budgetary status. The June 1994 Office of Inspector General report stated that since October 1991, American Samoa has been unable to use its automated financial management system to effectively control the Government's financial resources. According to Samoa's Treasury Department Controller, as of March 1995, the financial management system still did not accurately account for encumbrances, which resulted in financial and budgetary reports being understated. In April 1995, the American Samoa Government and the U.S. Department of the Interior's Office of Territorial and International Affairs began the process of procuring a replacement financial management system.

OBJECTIVE AND SCOPE

The objective of the audit was to determine whether the Legislature expended funds in accordance with applicable laws and regulations. The scope of the audit included all encumbrances and expenditures incurred during fiscal year 1994 and other periods as necessary. However, at the request of the Speaker of the House of Representatives, we expanded the audit scope to include fiscal years 1992, 1993, and 1995 (through December 31, 1994). Our review was performed from February through March 1995. However, our audit scope was limited because we were not provided procurement and accounting records for a major procurement that were necessary for our review.

The audit was made, as applicable, in accordance with the "Government Auditing Standards," issued by the Comptroller General of the United States. Accordingly, we included such tests of records and other auditing procedures that were considered necessary under the circumstances.

To accomplish the audit objective, we reviewed the Legislature's budgets, financial and administrative records and reports, and other supporting documentation maintained by both the Legislative and Executive Branches of the American Samoa Government. As part of the audit, we evaluated accounting and management controls over budgetary appropriations, the accounting for encumbrances and expenditures, personnel and payroll actions, procurements, property management, and travel. We found major internal control weaknesses in all these areas. The internal control weaknesses are discussed in the Findings and Recommendations section of this report. Our recommendations, if implemented, should improve the internal controls in these areas.

PRIOR AUDIT COVERAGE

During the past 5 years, neither the U.S. General Accounting Office nor the Office of Inspector General has issued any audit reports on the American Samoa Legislature.

FINDINGS AND RECOMMENDATIONS

A. EXPENDITURE CONTROL

Although the American Samoa Code prohibits expenditures in excess of annual appropriations, the Legislature of American Samoa routinely incurred expenditures in excess of the amounts appropriated for its annual operating budgets. This occurred because Legislative officials authorized expenditures despite the lack of available funds. In addition, the Legislature did not have adequate procedures to ensure that Legislative officials were provided with current and accurate expenditure status reports; that is, official accounting reports were incomplete, and financial information was not provided in a timely manner. As a result, for fiscal years 1992 through 1994 (fiscal year 1995 records were incomplete), the Legislature's total expenditures exceeded its authorized appropriations by an aggregate of \$461,737.

Appropriations acts passed by the Legislature, as authorized by the American Samoa Constitution and signed into law by the Governor, establish the legal spending limits for all branches of the Government. Section 10.0601 of the American Samoa Code Annotated prohibits expenditures in excess of appropriations and provides that any officer or employee of the Government who makes or authorizes such an expenditure is subject to administrative discipline and possible legal prosecution. In addition, in February 1985, the Legislature assumed responsibility for its own budget and expenditures. Section 10.0603 of the American Samoa Code Annotated states, "The Legislature shall have full authority and control the request, approval, and disbursement of funds in its budget [and] . . . shall be fully responsible for maintaining proper record keeping and management over the expenditure of funds." However, the Legislature's expenditures exceeded its authorized appropriations during each fiscal year from 1989 through 1994, as shown in Table 1.

During fiscal years 1992, 1993, and 1994, the Legislature overexpended its appropriations by \$461,737. About 90 percent of the Legislature's expenditures were for personnel and travel, and these accounts contained the majority of the overruns, as shown in Table 2.

The Senate President and the Speaker stated that while some expenditures were necessary and were incurred regardless of the lack of appropriations, other expenditures would not have been authorized if these officials had been aware that they would have resulted in overexpenditures. The President also stated that: (1) the Legislative Finance Office did not notify him timely of overspending; and (2) the Treasurer could refuse to pay Legislative obligations if funds were not available, but the Treasurer still paid them. However, the Treasurer stated that Legislative obligations are not reviewed by the Executive Branch's Budget Office and are paid regardless of budget authority.

Table 1. Legislative Budget Versus Expenditures

<u>Fiscal Year</u>	<u>Budget</u>	<u>Expenditures*</u>	<u>Underexpenditures/ (Overexpenditures)</u>
1986	\$2,258,344	\$2,105,730	\$152,614
1987	2,509,171	2,475,149	34,022
1988	3,002,102	2,857,742	144,360
1989	3,011,000	3,036,547	(25,547)
1990	2,979,500	3,054,152	(74,652)
1991	3,031,500	3,052,679	(21,179)
1992	2,961,000**	3,101,132***	(140,132)
1993	2,961,000**	2,963,896	(2,896)
1994	2,961,000**	3,279,709	(318,709)

*Expenditure amounts were from audited financial statements for fiscal years 1986 through 1992. However, the amounts for fiscal years 1993 and 1994 are unaudited, and the fiscal year 1994 amount includes outstanding encumbrances of \$18,047.

**Budget amounts were limited because of the Government's financial crisis.

***includes \$1,209 expended subsequent to the financial audit but charged to fiscal year 1992.

Table 2. Legislature Budget Status by Expenditure Category and Department

By Expenditure Category

<u>Fiscal Year</u>	<u>Personnel</u>	<u>Supplies/ Services</u>	<u>Travel</u>	<u>Capital</u>	<u>Total</u>
1992	(\$200,982)	\$222,758	(\$70,257)	(\$91,651)	(\$140,132)
1993	174,748	(45,157)	(105,482)	(27,005)	(2,896)*
1994	<u>(336,002)</u>	<u>196,924</u>	<u>(205,101)</u>	<u>25,470</u>	<u>(318,709)</u>
Total	(\$362,236)	\$374,525	(\$380,840)	(\$93,186)	(\$461,737)

By Department

<u>Fiscal Year</u>	<u>Senate</u>	<u>House</u>	<u>Reference Bureau</u>	<u>Finance Office</u>	<u>Total</u>
1992	(\$36,379)	(\$83,120)	(\$33,874)	\$13,241	(\$140,132)
1993	(47,340)	15,345	(7,552)	36,651	(2,896)*
1994	<u>(133,876)</u>	<u>(90,161)</u>	<u>(43,780)</u>	<u>(50,892)</u>	<u>(318,709)</u>
Total	(\$217,595)	(\$157,936)	(\$85,206)	(\$1,000)	(\$461,737)

*Excludes encumbrances of \$21,405.

In 1985, the Legislative Finance Officer established a procedure requiring Finance Office budgetary clearance for all proposed expenditures. However, the Finance Office did not have: (1) accurate and complete encumbrance and expenditure records needed to adequately monitor and identify potential overexpenditures; and (2) authority to prevent Legislative officials from authorizing overexpenditures. Financial records were not adequate because of deficiencies in the American Samoa Government's automated financial management system and records maintained by the Finance Office were incomplete. In addition, although all expenditure documents are required to be reviewed by the Finance Office, certain expenditure documents were routed directly to the Chief Procurement Officer or the Department of the Treasury and not through the Finance Office. For example, Legislative Finance Office personnel said that since January 1993, the House of Representatives had not provided proposed expenditures for review by the Finance Office. These personnel further stated that when the Finance Office notified Legislative officials that appropriated funds were not available, the officials did not comply with the notices of overexpenditure in that the expenditures were authorized and sent directly to the Treasurer for payment.

Recommendations

We recommend that the Legislature of American Samoa:

1. Issue a written policy and amend current procedures to ensure compliance with Section 10.0601 of the American Samoa Code Annotated by requiring that the Legislative Finance Office review and approve the availability of appropriated funds for every Legislative expenditure, and directing that this is the only office authorized to submit expenditure requests to the American Samoa Government's Treasurer for payment.
2. Work with the Executive Branch to develop interim procedures to ensure that accurate expenditure status reports are issued until a new financial management system is installed.

American Samoa Legislature Response and Office of Inspector General Reply

The January 9, 1996, joint response (Appendix 3) to the draft report from the President of the Senate and the Speaker of the House, Legislature of American Samoa, concurred with both recommendations. Based on the response, we consider both recommendations resolved but not implemented (see Appendix 4).

B. PERSONNEL PRACTICES

The Legislature of American Samoa: (1) employed temporary personnel for terms in excess of those authorized by law, (2) employed personnel in excess of work load needs; and (3) did not adequately control or account for the time and attendance of Legislative employees. Although the American Samoa Code Annotated limits employment of temporary personnel to a maximum of 1 year, Legislative officials did not ensure compliance with the Code. Also, the Legislature did not have procedures to ensure that determinations of need were prepared before new positions were created and that accurate time and attendance records were prepared and submitted. As a result, personnel expenditures totaling \$918,759 were either improper, not supported, or may not have been necessary.

Personnel Expenditures

The Legislature employed temporary personnel for periods in excess of the 1 year permitted by law and, in our opinion, employed more personnel than were necessary to accomplish Legislative tasks. These conditions occurred because: (1) Legislative officials said that they were not aware that temporary personnel were limited to 1-year terms; and (2) the Legislature employed personnel without determining whether the personnel¹ were necessary for Legislative operations. As a result, we believe that personnel expenditures totaling at least \$699,151 were improper or unnecessary.

Temporary Employees. Sections 7.0207 and 7.0203/7.0204 of the American Samoa Code, respectively, require that: (1) temporary employees be limited to terms of not more than 1 year; and (2) noncontract employees of the Legislative Reference Bureau be hired through the merit selection process. However, during the audit period, the Legislature paid \$699,151 to employ 23 temporary employees for periods of more than 1 year. In our opinion, if the positions held by the temporary employees were needed for Legislative operations, the positions should have been designated career positions and filled with employees selected through the merit selection process.

Excess Personnel. Based on our analysis of Legislative Reference Bureau work loads for fiscal years 1993 and 1994, we found that the Legislature employed an average of 23 personnel more than were necessary to perform Legislative tasks. Although we did not identify any written Legislative policies or procedures requiring the preparation of a determination of need or other analysis to justify the creation of new staff positions, in our opinion such policies/procedures are needed. As a

¹A November 13, 1991, letter from the Legislature Administrator to the Director of Manpower Resources referred to noncareer or temporary employees as political appointees.

result of the overstaffing, the Legislature expended at least \$600,310² to pay salaries of personnel who were not needed for Legislative operations.

From October 1, 1992, through December 31, 1994, the Legislature employed an average of 106 personnel to support the 39 elected officials--an increase of 42 personnel (66 percent) over the average of 64 personnel employed during fiscal years 1987 and 1988. A significant portion of the increase in personnel occurred at the Legislative Reference Bureau.³ The fiscal year 1991 Legislative budget included 37 new Reference Bureau positions, or 22 more positions than were authorized in the fiscal year 1990 budget. To determine the need for the increase, we reviewed the staffing of the Legislative Reference Bureau relative to the best available work load measure. According to the Director of the Legislative Reference Bureau, the number of proposed bills submitted by legislators for research, drafting, and translation (into Samoan) is the "best single measure" of the Reference Bureau's work load. In addition, the Director stated that in general, the complexity of draft legislation had not changed between 1986 and 1995.

Based on our analysis of the Reference Bureau's work load as measured by the total number of proposed bills, we believe that the Legislature should not have increased the number of personnel in the Reference Bureau. During the period from the 21st Legislature (1989/1990) through the 23rd Legislature (1993/1994), the Reference Bureau's volume of work declined by 19.3 percent (Appendix 2), while the Bureau's average budgeted staff increased by 23 positions. Consequently, the Bureau's average personnel costs per draft bill increased by 152 percent (from \$2,250 to \$5,677). As a result, we estimated that the 23rd Legislature incurred unnecessary personnel costs of at least \$600,310 (Appendix 2).

The Speaker stated that all employees at the Legislative Reference Bureau were necessary. However, the Senate President stated that a review of staffing levels may be appropriate. In addition, officials at the Reference Bureau stated that as of 1995, the Reference Bureau had excess staff. From fiscal years 1990 to 1991, the Legislature increased budgeted personnel positions at the Reference Bureau by 37, which included: (1) transferring 24 personnel from the Senate and House payrolls to the Reference Bureau; and (2) hiring 13 new employees. According to Reference Bureau officials, the transfers of personnel were intended to improve personnel administration, but the officials could not justify the hiring of the new employees.

²This amount is not included in "Funds To Be Put To Better Use" in Appendix 1 because this amount is included in the \$699,151 relating to temporary employees.

³Responsibilities of the Legislative Reference Bureau include: (1) drafting all bills, resolutions, and amendments; (2) translating documents into Samoan; (3) acting as staff for study committees; (4) conducting research requested by Legislative members; (5) codifying all American Samoan laws; and (6) maintaining a reference library.

However, by fiscal year 1995, the Senate and House personnel budget increased by 24 positions, which effectively reversed the initial transfer of personnel to the Reference Bureau. We believe that the 37 additional Reference Bureau personnel were not needed. Another indicator of excess personnel was that as of March 1995, more than 4 years after these positions were originally authorized, 33 positions still did not have position descriptions and 14 employees still did not have desks or work areas.

Time and Attendance

Legislative payroll records did not adequately support payments made to Legislative employees. This condition occurred because the Legislature did not have written payroll policies and procedures and the Executive Branch did not have written payroll procedures that the Legislature could use as a guide. Both the President and the Speaker stated that they were unaware of the magnitude of the timekeeping problems but that they were aware that the Legislature did not have written timekeeping and payroll procedures. In addition, the President and the Speaker stated that employees who do not report to work are disciplined. As a result of inadequate time and attendance controls, during fiscal years 1993, 1994, and 1995, Legislature employees: (1) were paid at least \$219,608 in salaries without adequate support; and (2) took leave without adequate documentation.

We reviewed both the Legislature's overall payroll system and the pay periods ending July 31, 1993, April 9, 1994, and November 19, 1994. We determined that the Legislature's attendance recordkeeping system did not ensure that all Legislative personnel were always either at work or on approved leave and that time sheets and leave forms adequately supported amounts paid employees.

Attendance. On March 20, 1995, we assisted Legislative personnel in distributing payroll checks (for the pay period ending March 11, 1995) to Legislative support employees, and except for one employee in travel status off-island, all the pay checks were issued. However, during a 2:30 p.m. site observation on March 8, 1995, we were able to account for only 46 of the 109 Legislative support employees based on our review of leave documents and personnel at the work site.⁴ Further, on March 27, 1995, also at 2:30 p.m., we could account for only 37 Legislative support employees.

Time Sheets. The four Legislative departments each used different forms to record hours worked; however, the information gathered by the departments was not complete. Our review of the time sheet support for entries on employee time cards

⁴This determination was based on a review of employees' leave documents and on statements made by Legislative officials that the Legislature had no off-site work locations.

for the three pay periods disclosed that 316 of 325 time cards had deficiencies affecting the validity of the time cards. Specifically, we found cases in which: (1) there was no evidence that a time sheet supporting the time card had been prepared; (2) entries on the time cards did not agree with the related time sheets; (3) incomplete time sheets were used to prepare the time cards; and (4) official time sheets were not signed by a supervisor. As a result of these deficiencies, we questioned whether these time cards could be used as bases for paying employees. The deficiencies we found by Legislative department are as follows:

	<u>Senate</u>	<u>House</u>	<u>Reference Bureau</u>	<u>Finance Office</u>	<u>Amount Not Supported*</u>
No Time Sheets	29	6	72	-	\$61,416
Time Cards Not Agreeing With Time Sheets	5	8	3	18	21,317
Time Sheets Incomplete	-	30	-	-	6,171
Time Sheets Not Approved by Supervisors	<u>58</u>	<u>6</u>	<u>46</u>	<u>35</u>	<u>0</u>
Total	<u>92</u>	<u>50</u>	<u>121</u>	<u>53</u>	<u>\$88,904</u>

*Amounts are funds paid to employees based on inadequate payroll records. The absence of a supervisor's signature on an otherwise correct time sheet was not considered sufficient to question the payment to those employees.

In addition to the deficiencies disclosed for the three pay periods tested, we determined that the timekeeper at the Legislative Reference Bureau did not require staff to complete time sheets during the portion of fiscal year 1995 that we reviewed. Therefore, we questioned payroll payments to Reference Bureau employees for all pay periods between October 1 and December 31, 1994, a total of \$130,704 (excluding \$22,795 already included in the \$88,904 above from the pay period ending November 19, 1994).

Leave Forms. The 325 time cards prepared for the three pay periods included 88 instances of sick or annual leave taken. We identified discrepancies in the leave documentation in 70 of the 88 instances. The identified discrepancies consisted of: (1) leave forms not on file; (2) leave forms not signed by employee and/or supervisor; and (3) leave form hours and/or dates not in agreement with time sheets.

Recommendations

We recommend that the Legislature of American Samoa:

1. Perform a personnel needs evaluation throughout the Legislature Reference Bureau and reduce the number of personnel to the level needed to meet the Legislature's needs. Also, all temporary employees assigned to the Reference Bureau for over 1 year should be released. Positions determined to be necessary for

the efficient operation of the Reference Bureau should be filled through the merit selection process with qualified career personnel.

2. Develop and implement written policies and procedures to ensure that timekeepers and employees accurately record and account for hours and days worked.

3. Take appropriate disciplinary action against Legislative employees who do not comply with the established time and attendance policies, particularly with regard to the recording of hours worked.

American Samoa Legislature Response and Office of Inspector General Reply

The January 9, 1996, joint response (Appendix 3) to the draft report from the President of the Senate and the Speaker of the House, Legislature of American Samoa, concurred with the three recommendations. Based on the response, we consider all three recommendations resolved but not implemented (see Appendix 4).

C. PROCUREMENT AND PROPERTY MANAGEMENT

The Legislature of American Samoa did not ensure that goods and services were procured competitively and that nonexpendable property was adequately accounted for and controlled. Although the American Samoa Code Annotated and the American Samoa Government Manual provide overall procurement and property management requirements, the Legislature did not have formal written procedures and had not adequately complied with the overall requirements for either procurement of or accounting for nonexpendable property. As a result, the Legislature could not ensure that full value was received for \$239,865 of goods and services and could not account for \$145,829 of nonexpendable property.

Procurement

The Legislature did not procure, on a competitive basis, goods and services costing over \$10,000 and did not document that competition was used to procure goods and services for amounts under \$10,001. Although the Chief Procurement Officer had the authority and responsibility to procure the goods and services for the Legislature, we noted only one instance where Procurement Office officials selected the vendor. According to a Procurement Office official, Legislative selections of vendors were generally not questioned because Executive Branch personnel have “traditionally acceded” to Legislative authority. Legislative officials stated that: (1) they had obtained verbal price quotations for some procurements but did not keep any records; and (2) they did not need to contact multiple vendors for those purchases in which there was only a single vendor that carried the necessary items. As a result, the Government could not ensure that full value was received for over \$239,865 of goods and services.

The American Samoa Procurement Act of 1983 (Title 12, Chapter 2, of the American Samoa Code Annotated) and the Procurement Rules require all procurements of construction, goods, and services to be made or supervised by the American Samoa Chief Procurement Officer. In addition, the Procurement Rules state that the Government’s policy is to conduct all procurements in a manner that provides maximum open and free competition and that all Government contracts in excess of \$10,000 “shall be executed by sealed competitive bidding” except under a declared emergency or formal negotiation. Finally, the Procurement Act requires the Chief Procurement Officer to issue procurement procedures for small purchases (less than \$10,001). However, 12 years after passage of the Procurement Act, the Chief Procurement Officer had not issued small purchase procedures.

From October 1, 1992, through December 31, 1994, the Legislature requested, and the Chief Procurement Officer issued, 108 contracts (including purchase orders), totaling \$430,504. We reviewed 32 (totaling \$306,542) of the 108 procurements and

determined that the Legislature: (1) had not complied with formal sealed competitive bidding requirements in 7 of the 8 (\$154,912) procurements over \$10,000; and (2) had not documented that the remaining 24 (\$84,953) procurements under \$10,001 were made competitively.

For example, in October 1994 the Legislature requested, and in November 1994 the Governor approved, an emergency exemption from competitive bidding requirements to allow the Legislature (in lieu of the Chief Procurement Officer) to issue a sole source construction contract for \$78,000 to repair the roof of the main Legislative building. The Legislature's and the Governor's written justifications for the emergency contract stated that the roof needed to be repaired by January 1995 to avoid "threats" to the safety of building occupants and to limit further damage to the building contents. In our opinion, this contract should have been competitively bid because the Legislature had known since April 1991 of the need for the repairs. The contract completion date was extended to June 30, 1995, because main support beams had to be replaced and the beams had to be ordered from off-island. The contract date was subsequently extended to August 31, 1995, and an official of the Legislative Finance Office said that he believed another extension would be needed.

Property Management

The Legislature could not account for nonexpendable property valued at \$145,829. This condition occurred because the Legislature did not have written procedures to ensure that all departments: (1) maintained records of nonexpendable property from the time of receipt to the time of disposal; and (2) delegated responsibility to account for nonexpendable property to the employee using the property. Both the President and the Speaker stated that the Legislature needed to establish property management procedures to improve its control over nonexpendable property.

Section 12.0208 of the American Samoa Code Annotated designates the Chief Procurement Officer as the official with general control over all Government property. Section 300 of the American Samoa Government Manual requires all property acquired by the Government to be charged to an "accountable officer" and the head of each department to be responsible for ensuring that public property under the department head's custody and control is protected against damage or loss.

During March 1995, the Property Management Branch, under the Chief Procurement Officer, performed a physical inventory of the Legislature's nonexpendable property, the first inventory of the Legislature's nonexpendable property in over 2 years. The Government's inventory personnel identified 16 items (such as sofas and a computer monitor) that were not on the official property records and could not locate 218 items, valued at \$141,029, that were listed on the property records. Legislative officials stated that they would need to review the listing of missing property before they could comment on the missing property.

In addition, as part of our review, we performed limited testing of 10 Legislative procurements, totaling \$74,351, made during the period audited. We located property relating to nine of these procurements. However, we could not locate the property or records relating to the remaining procurement: 24 water filters ordered at a total cost of \$4,800 in November 1992 by the Speaker of the 22nd Legislature for the elected Representatives. In March 1995, Legislative officials could not locate and said that they did not recall having received the filters.

Recommendations

We recommend that the Legislature of American Samoa:

1. Develop and implement written procedures to ensure that all procurements are made in a competitive manner to the extent required by the applicable law and that procurement actions are properly documented.

2. Develop and implement written procedures to ensure that nonexpendable property is recorded in Legislative property records when received, the Property Management Branch is immediately notified when nonexpendable property is received, and responsibility and accountability for all nonexpendable property are assigned to each legislator or employee using the property.

American Samoa Legislature Response and Office of Inspector General Reply

The January 9, 1996, joint response (Appendix 3) to the draft report from the President of the Senate and the Speaker of the House, Legislature of American Samoa, concurred with both recommendations. Based on the response, we consider both recommendations resolved but not implemented (see Appendix 4).

D. TRAVEL PRACTICES

The Legislature of American Samoa did not ensure that documentation was submitted to support travel expenditures and that the need for travel was adequately justified. Although the Legislature had a travel policy that required the submission of expense reports for completed travel, the Legislature did not have adequate written procedures to ensure that all travelers submitted the required documentation and that the need for all travel was adequately justified. As a result, the Legislature had no assurance that authorized travel expenditures of \$219,600 and \$213,525 were proper and necessary, respectively.

Between October 1, 1992, and December 31, 1994, according to records maintained by the Legislative Finance Office and the Department of the Treasury, the Legislature issued 386 travel authorizations, totaling \$746,486, for travel outside American Samoa. We reviewed 385⁵ travel authorizations to determine whether expense reports had been filed and whether, considering the Government's financial crisis, the Legislature could have met the travel objectives while still reducing or eliminating some travel costs.

Travel Expense Reports

Legislative travelers did not submit the required expense reports to account for the Government travel funds used to pay the travelers' transportation, conference, and other fees and per diem. This condition occurred because Legislative officials did not enforce the Legislature's requirement to file travel expense reports. Without the timely filing of expense reports, including lodging receipts and trip reports, the Legislature had no assurance that the \$219,600 authorized for advances to Legislative travelers or for payment to travel agents was properly expended or that the travel was completed.

The Legislature's Air Travel Policy, issued on July 17, 1985, requires that each traveler file a travel expense report with a copy of the used airline ticket at the completion of travel. However, while the travel policy does not specify any time limits for submitting the expense reports, the travel authorization documents, signed by both the Legislative travelers and the authorizing officials, state that the traveler agrees to file a travel expense report within 30 days of completion of travel or, if the report is not filed, to authorize the Treasurer to deduct the travel cost from the traveler's salary.

Executive Branch travel policy also requires travelers to file, within 30 days after completion of travel, the travel expense report and a report showing the

⁵The Government was unable to locate one travel authorization totaling \$1,750.

accomplishments or information received during the trip. Finance Office and Treasury officials said that their efforts to “encourage” the filing of the travel reports were ineffective and that the penalties for not filing the reports were not enforced.

As of March 9, 1995, Treasury Department Travel Section records indicated that for travel authorizations issued through December 31, 1994, travelers’ expense reports had not been filed for 107 (of the 386) travel authorizations, totaling \$219,600, as follows:

Travel Authorizations Without Expense Reports as of March 9, 1995

<u>Fiscal Year</u>	<u>Senate</u>	<u>House</u>	<u>Finance Office</u>	<u>Reference Bureau</u>	<u>Total Amount*</u>	<u>Total TAs**</u>
1993	\$12,975	\$21,703	\$1,284	\$16,980	\$52,942	26
1994	63,272	22,000	4,972	25,899	116,143	56
1995***	<u>23,314</u>	<u>3,506</u>	<u>7,395</u>	<u>16,300</u>	<u>50,515</u>	<u>25</u>
Total	\$99,561	\$47,209	\$13,651	\$59,179	\$219,600	107

Because of incomplete travel records, we could not determine the final costs associated with each travel authorization. Therefore, we used the total cost shown on each travel authorization as the best available estimate of the actual expenses incurred by the traveler.

**Travel Authorizations

***October 1, 1994, through December 31, 1994

Travel Authorizations

Of the 386 travel authorizations approved by the Legislature from October 1, 1992, through December 31, 1994, 110 may have not been necessary because: (1) multiple travelers were sent to the same conference, seminar, or meeting when fewer travelers may have been appropriate in light of the financial crisis (\$209,649); and (2) additional per diem or airfare expenses were authorized without, in our opinion, adequate justification (\$3,876). Both the President and the Speaker stated that all the Legislature’s travel was necessary. The Speaker also stated that travel could not be reduced regardless of the Government’s financial crisis. However, since the American Samoa Government was in a multiple-year fiscal crisis, in our opinion the 110 travel authorizations representing \$213,525 may not have been the best use of limited financial resources. For example:

- During the audit period, Legislative officials authorized \$169,429 for 65 travelers to attend 12 different legislative conferences as follows:

Legislative Conferences

<u>Conference</u>	<u>Location</u>	<u>Number of Days*</u>	<u>Month and Year</u>	<u>Number of Travelers</u>
NCSL	Los Angeles	7	October 1992	2
NCSL	San Francisco	5-10	November 1992	4
NCSL	Los Angeles	5-12	December 1992	9
NCSL	Washington,D.C.	5-9	January 1993	5
NCSL	Los Angeles	3-7	April 1993	2
NCSL	San Diego	8-13	July 1993	15
WLC	Las Vegas	10-14	September 1993	9
NCSL	Los Angeles	10-14	November 1993	2
CSG	Phoenix	12	December 1993	5
CSG & Leadership Conference	Phoenix and Washington,D.C.	16	December 1993	3
CSG	Austin	10	November 1994	2
WLC	Phoenix	10-12	November 1994	7

*Number of authorized days varied by traveler.

NCSL: National Conference of State Legislatures

WLC: Western Legislative Conference.

CSG: Council of State Governments

By limiting attendance to each of the above conferences to one or two officials who could have reported the results to other concerned officials, we estimated that, if the Legislature had reduced the number of travelers from 65 to 17, \$128,881 could have been saved.

- As noted in the listing of Legislative conferences, the number of days authorized for per diem varied by as much as 7 days for the same trip. In addition, none of the travel files we reviewed contained literature describing the purposes and dates of the conferences. For example, Legislative officials authorized per diem for periods varying from 5 to 12 days for travelers to the December 1992 National Conference of State Legislatures. The per diem periods authorized for different travelers included: (1) December 11-22; (2) December 14-23; (3) December 19-23; (4) December 19-27; (5) December 21-27; and (6) December 30, 1992, to January 3, 1993. Unless the Conference was held from December 12, 1992, to January 2, 1993, we believe that some of the days authorized for per diem may not have been related to the Conference.

- In October and November 1994, Legislative officials traveled to Western Samoa, Fiji, and Tahiti to investigate a disease affecting the taro⁶ plant. First, in October 1994, five Representatives were authorized 7 days and \$3,475 to study the disease in Western Samoa; then in November, the Speaker and another Representative were authorized 5 days and \$2,062 in Western Samoa to perform a followup study on the disease. Finally, in late November 1994, another Representative was authorized 10 days and \$1,731 to visit Fiji and Tahiti to gather information on the disease. In our opinion, fewer travelers would have been appropriate in light of the Government's financial crisis. For example, if Legislative officials had authorized only two travelers to Western Samoa, \$5,042 could have been saved.

- In October 1993, July 1994, and December 1994, the Legislature authorized travel totaling \$8,910 for four elected officials to observe the operations of the Hawaii State Legislature and then the operations of the city councils of Los Angeles and Carson, California. Considering the financial crisis, if the Legislature had limited the authorized travel to Hawaii only, \$3,876 could have been saved.

Recommendation

We recommend that the Legislature of American Samoa develop and implement written travel policies and procedures that require travelers to file travel expense reports, including lodging receipts and trip accomplishment reports, no later than 30 days following completion of travel and that the number of travelers for conferences and other fact-finding missions is adequately justified.

American Samoa Legislature Response and Office of Inspector General Reply

The January 9, 1996, joint response (Appendix 3) to the draft report from the President of the Senate and the Speaker of the House, Legislature of American Samoa, concurred with the recommendation. Based on the response, we consider the recommendation resolved but not implemented (see Appendix 4).

⁶This plant is a starchy tropical plant cultivated for its edible rootstock.

CLASSIFICATION OF MONETARY AMOUNTS

<u>Finding Areas</u>	<u>Funds To Be Put To Better Use*</u>
Personnel Practices	
Personnel Expenditures	\$699,151
Time and Attendance	219,608
Procurement and Property Management	
Procurement	239,865
Property Management	145,829
Travel Practices	
Travel Expense Reports	219,600
Travel Authorizations	<u>183,255**</u>
Total	<u>\$1,707,308</u>

*Amounts represent local funds.

**Net of \$30,270 to avoid double counting.

**COMPARISON OF WORK LOAD AND PERSONNEL
AT THE LEGISLATIVE REFERENCE BUREAU**

<u>Legislature</u>	<u>21st 1989/1990</u>	<u>22nd 1991/1992</u>	<u>23rd 1993/1994</u>
Total draft bill requests	833	766	563
Less: Adjustments*	<u>(543)</u>	<u>(442)</u>	<u>(329)</u>
Adjusted total of draft requests	<u>290</u>	<u>324</u>	<u>234</u>
Estimate of decrease in work load: (290 - 234) divided by 290 = 19.3 percent decrease in draft requests			
Average personnel budgeted per fiscal year	15.5	49.5	38.5
Personnel budget for 2 fiscal years	\$652,500	\$1,460,900	\$1,328,500
Amount of budget per draft request	\$2,250	\$4,509	\$5,677

Estimate of increase in cost per request:
(\$5,677 - \$2,250) divided by \$2,250 per request = 152 percent increase

Estimate of unnecessary personnel costs:**
\$1,328,500 less [\$652,500 + (\$652,500 x 11.6 percent)] = \$600,310

*The total draft bill requests were reduced by the number of requests for draft appropriation bills, draft resolutions, and draft commendations. The number of these types of requests varied significantly during this period, and Legislative personnel said that including these requests in a total might bias any comparison.

**Despite the decrease in comparative work load from the 21st through the 23rd Legislatures, we did not attempt to estimate any additional reduction but instead based our estimate of the necessary staff level at the same level as that used by the 21st Legislature. In addition, we found that Reference Bureau salaries increased by a total of 11.6 percent from 1989 to 1994.



LEGISLATURE OF AMERICAN SAMOA

January 09, 1996

LETULI TOLOA
PRESIDENT OF THE SENATE

SAVALI T. ALE
SPEAKER OF THE HOUSE

Mr. Peter Scharwark, Jr,
Regional Audit Supervisor
United States Department of the Interior
Office of Inspector General
1550 Wilson Boulevard Suite 401
Arlington, VA 22209

Dear Mr. Scharwark, Jr.:

Thank you for sending us a copy of your Draft Audit Report on the American Samoa Legislature, 1995.

Thank you also for inviting us to comment on your findings and recommendations. Following are the brief comments we can make at this time on the topics you indicated:

1. Finances and Expenditures.

The Legislative Finance Office has been instructed and has begun to develop written policies and procedures to ensure that the Fono expend funds according to limitations and allowances of the approved budget. Such policies will be followed by all officers in the Fono who have responsibilities in this area.

As to the dollar figures cited in the Report, please understand that because of the overall condition of financial reporting of ASG, we are not in a position to accept the figures without question. You saw that yourselves and you alluded to the unreliability of the ASG financial reports in your report.

2. Personnel.

Subsequent to the receipt of your draft report, we have worked on developing an Organization Chart that is up to date and correctly reflects people and functions. We have sought and received the assistance of the Department of Manpower Resources who will review our plans and conduct the usual work that leads to reclassification. Contract employees who can be released will be released.

Others will be placed in the regular career service so as to conform with applicable law.

Your comments regarding excess personnel is noted. As you know, only the President and the Speaker has authority to hire employees for the Fono. Both have agreed to a moratorium on any new hiring until **and unless** there is an open position, according to the new chart, and even then, only if the new hiring is necessary.

We are tightening supervision so as to avoid the problem noted by you about employee absence from their positions, late, and early departures.

3. Travel. Reason and Reports.

Beginning this new year, all those who travel on Fono business will be required to file expense reports within 30 days after travel, This will be strictly enforced.

4. Property.

Your comments regarding care and accounting for Fono properties is well received. Procedures for recording and accounting has been very lax.

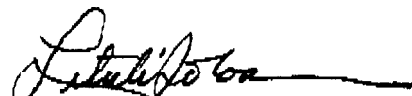
5. Procurement.

The Legislative Finance Office has been instructed to formulate policies and written procedures with regard to procurement of equipment and supplies. As you know, the only major item in this regard has been the Fono Roofing job, and the arrangements used there was specially approved for that one project because of the emergent nature.

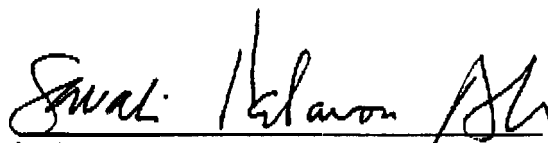
All of the above are expected to be completed within the next few weeks. The work on the reorganization of the LRB might take a little longer as Manpower Resources need to review all position descriptions and corresponding salaries, and conduct audits of positions. In any case, you can be sure that by the end of the current fiscal year, all of the recommendations by you and the response by us will have been executed.

Again, thanks for your cooperation and for bringing to our attention those areas where we need to tighten up and improve our operations.

Sincerely,



LETULI TOLOA
President of the Senate



SAVALI T. ALE
Speaker of the House of Representatives

STATUS OF AUDIT REPORT RECOMMENDATIONS

Finding/Recommendation Reference	Status	Action Required
A.1 and A.2; B.1, B.2, and B.3; C.1 and C.2; and D.1	Resolved; not implemented.	No further response to the Office of Inspector General is required. The recommendations will be referred to the Assistant Secretary - Policy, Management and Budget for tracking of implementation.

**ILLEGAL OR WASTEFUL ACTIVITIES
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